## Abstract of the Disclosure

The present invention overcomes problems of tandem coding method such as degradation of speech quality, increased system latency and computations. An apparatus for trans-coding between code excited linear prediction (CELP) type codecs with different bandwidths, includes: a format parameter translating unit for generating output formant parameters by translating formant parameters from input CELP format to output CELP format; a formant parameter quantizing unit for receiving the output format formant parameters and quantizing the output format formant filter coefficients; an excited parameter translating unit for generating output excitation parameters by translating excitation parameters from input CELP format to output CELP format; and an excitation quantizing unit for format excitation parameters receiving the output and quantizing the output format excitation parameters.

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